

**Bruce P. Beausejour**

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January 26, 2006

Mary L. Cottrell, Secretary  
Department of Telecommunications and Energy  
Commonwealth of Massachusetts  
One South Station, 2nd Fl.  
Boston, MA 02110

RE: **D.T.E. 03-50 Verizon Massachusetts' Proposal to Amend the  
Performance Assurance Plan's Annual Audit Requirement**

Dear Secretary Cottrell:

Enclosed for filing with the Department are the responses of Verizon  
Massachusetts to the Department of Telecommunications and Energy's First Set of  
Information Requests in this matter.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Bruce P. Beausejour

Bruce P. Beausejour

Enclosures

cc: Julie Howley Westwater, Hearing Officer  
Paula Foley, Assistant General Counsel  
Michael Isenberg, Director – Telecommunications Division  
Deborah Alexander, Analyst, Telecommunications Division  
Service List